

**TP-1 Tobacco Products Tax Return**

Station no. 036

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E S ____/____/____
NS DP CA

Do not write above this line.

Step 1: Identify your business

- 1 Account ID: _____
- 2 License no. TP – _____
- 3 Business name _____
- 4 Business address _____
Number and street
- 5 For what month are you filing this return? ____/____/____
Month Year
- 6 ☐ Check here if your address has changed.
- 7 Is this a final (you are no longer in business) return? ☐ yes ☐ no
- City _____ State _____ ZIP _____

Step 2: Figure the wholesale price of products removed from your inventory

- 8 Wholesale price of products you manufactured and then sold or otherwise disposed of during this month. 8 _____
- 9 Wholesale price of products you purchased and then sold or otherwise disposed of during this month. 9 _____
- 10 Add Lines 8 and 9. This is the total cost of all tobacco products you sold or otherwise disposed of. 10 _____

Step 3: Figure your deductions

- 11 Wholesale price of tobacco products you sold in interstate commerce. **Attach Schedule TP-11.** 11 _____
- 12 Wholesale price of products you sold to someone other than a retailer or consumer. **Attach Schedule TP-12.** 12 _____
- 13 Other deductions. **Attach Schedule TP-7 (Returned merchandise) or Schedule TP-13 (Other deductions).** 13 _____
- 14 Add Lines 11, 12, and 13. This is your total deduction. 14 _____

Step 4: Figure your payment

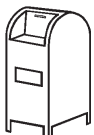
- 15 Subtract Line 14 from Line 10. This is your tobacco products tax base. 15 _____
- 16 Multiply Line 15 by 18% (.18). This is your total tax. 16 _____
- 17 Credit you wish to apply. 17 _____
- 18 Subtract Line 17 from Line 16, and pay this amount. 18 _____
Make your check payable to "Illinois Department of Revenue."

Step 5: Sign below

Under penalties of perjury, I state that I have examined this return and, to the best of my knowledge, it is true, correct, and complete.

Taxpayer's signature _____ Title _____ Date ____/____/____ Telephone (Include area code) (____)____-____

Preparer's signature _____ Date ____/____/____ Telephone (Include area code) (____)____-____

Step 6: Mail your return and payment or WebFile at tax.illinois.gov

ALCOHOL, TOBACCO AND FUEL DIVISION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19019
SPRINGFIELD IL 62794-9019



Form TP-1 Instructions

General Instructions

Who must file Form TP-1?

You must file Form TP-1, Tobacco Products Tax Return, if you are an Illinois-licensed distributor of tobacco products (excluding cigarettes). A distributor is any person engaged in the business of selling tobacco products to retailers (and in some cases to consumers) in Illinois. Distributors include

- in-state manufacturers and wholesalers;
- out-of-state manufacturers and wholesalers who have nexus in Illinois; and,
- retailers who purchase tobacco products directly from unlicensed out-of-state suppliers.

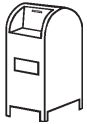
You have nexus in Illinois if you

- have a business site in Illinois; or
- have or maintain within Illinois directly or by subsidiary,
 - an office or an agent or other representative operating in this state, even if only occasionally; or
 - a place (e.g., a warehouse) from which you deliver or produce tobacco products.

When must I file Form TP-1?

You must file Form TP-1 and pay any tax due on or before the 15th day of each month to report transactions you made during the preceding month.

Mail your completed return and payment to



ALCOHOL, TOBACCO AND FUEL DIVISION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19019
SPRINGFIELD IL 62794-9019

Note: If you prefer, you can file Form TP-1 using our WebFile program at tax.illinois.gov.

What if I fail to file and pay the amount I owe?

You owe a **late-filing penalty** if you do not file a processable return by the due date, a **late-payment penalty** if you do not pay the tax you owe by the date the tax is due, and a **bad check penalty** if your remittance is not honored by your financial institution. Interest is calculated on tax from the day after the original due date of your return through the date you pay the tax. We will bill you for penalties and interest. For more information about penalties and interest, see Publication 103, Penalties and Interest for Illinois Taxes. To receive a copy of this publication, visit our Web site at tax.illinois.gov or call us at 1 800 356-6302.

How long must I retain my records?

You must retain the records required to substantiate this return for at least 3.5 years from the due date of the return or the date filed, whichever is later.

What if I need to correct a previously filed return?

If you need to correct a previously filed Form TP-1, you must complete Form TP-1-X, Tobacco Products Tax Claim for Credit/Amended Return.

Where do I get help?

If you have questions or need help completing your return, you can call us weekdays between 8:00 a.m. and 4:30 p.m. at 217 782-6045.

Step-by-Step Instructions

Step 1: Identify your business

Complete Lines 1 through 7 to identify your business.

Step 2: Wholesale price of products removed from your inventory

Wholesale price is the established list price for which a manufacturer sells tobacco products to a distributor. In the absence of an established list price, the manufacturer's invoice price at which he or she sells the tobacco product to an unaffiliated distributor will be used as the wholesale price. The wholesale price is the price established before any discount, trade allowance, rebate, or other reduction.

Lines 8 and 9 - Write the wholesale price for tobacco products you sold or otherwise disposed of during the month for which you are filing this return, regardless of whether you originally manufactured or purchased the products during this month.

Line 10 - Add Lines 8 and 9. This is the cost of all tobacco products removed from your inventory during this month.

Step 3: Figure your deductions

Line 11 - Write the amount of tobacco products sold and shipped to someone outside of Illinois. Attach Schedule TP-11, Tobacco Products Sold in Interstate Commerce.

Line 12 - Write the amount of transfers or sales of tobacco products between licensed distributors/wholesalers. Attach Schedule TP-12, Tobacco Products Sold to Other Distributors/Wholesalers.

Line 13 - Other deductions. You must include a brief description of the deduction (*i.e.*, cost of tobacco products sold to a U.S. government agency). Attach Schedule TP-13, Other Deductions. Samples are not allowable deductions.

Note: To receive credit for tax that you have already paid on returned merchandise, you must attach Form TP-7, Schedule of Returned Merchandise for Tobacco Products Tax. Without this documentation, we cannot allow your deduction.

Step 4: Figure your payment

Line 17 - If you have a credit memorandum issued to you by us and wish to apply that toward your balance due, write the amount of credit you wish to apply.

Line 18 - Subtract Line 17 from Line 16 to determine the amount of tax you owe. If you do not file a processable return or pay the tax you owe by the due date, you will owe additional penalty and interest. We will bill you for penalties and interest. If you prefer to figure these amounts, see the most current Publication 103, Penalties and Interest for Illinois Taxes, because application of penalties and interest may be different depending on when your return is due. Include the penalty and interest amounts on Line 18. Please identify how much is penalty and interest to the left of the Line 18.

Step 5: Signatures

An owner, partner, officer of the corporation, or other person who is authorized to file your returns must sign Form TP-1.

If you use a tax preparer, he or she must also sign and date Form TP-1. Be sure to include a daytime telephone number where we can reach you if we have questions.

